ATTACHMENT 3

The applicant provides the following further description of its U. S. operations currently and submits that, based on the following further information, it is a non-dominant carrier for all purposes:

(a) The general description of the applicant's United States presence is as follows:

The applicant is a 100 percent Canadian owned and based reseller telecommunications company based in North Vancouver, British Columbia. The applicant's U.S. customers are carriers and other telecom suppliers. The applicant has no U.S. end user customers as it understands that term. It does have a few end customers for its frame relay service offering, but those customers are U.S. locations of corporate customers based in Canada where frame relay services are being provided to both the Canadian parent and to branch offices of those Canadian customers located in the U.S. All such end user customers are invoiced solely in Canada for the services provided. The applicant, for its carrier customers, provides termination into Canada of U.S. carrier originated traffic terminating in Canada for both regular long distance and toll free services and terminates long distance traffic originating in Canada and internationally into the U.S. Finally, on a very limited basis the applicant offers on a wholesale basis Calling Card services in the U.S. through a contractual relationship with a U.S. based Calling Card reseller.

(b) The applicant's virtual points of presence in the United States are located in Seattle, Washington, Los Angeles, California and New York, New York.

.

(c) The following corporate organization chart shows the ownership structure of the applicant:

